

Unto His Grace, His **MAJESTIES** High Commissioner, and the  
Right Honourable Estates of Parliament,

# The PETITION of

*the Tacks-men of the Pole-money*

*Humbly sheweth,*

**T**hat whereas the late Officers of His Majesties Forces, having given in a Petition to the Parliament, making mention, that the Pole-money by the Act of Parliament being destinat for payment of the Arrears due to the Countrey in the first Place, and for the Arrears due to the Officers in the next place, and the Superplus to be applyed to the Kings use, and discharging the samen to be applyed to any other use; The said Pole-money being set in Tack for 44100 lib. sterling, and that the Officers had received no payment of their Arrears, albeit the Terms of payment of the Pole-money be elapsed, and that they were informed that the Tax-men were to apply to the Parliament for an Abatement of the Sum for which it was Rouped, or that it may be turned into a Collection, and alledging that the Pole-money being destinat for re-payment of the Arrears due to the Countrey, and to them there was thereby *jus questum* so that it could not be inverted to any other use, altered or diminished without their Consents, and that so soon as the Polemoney was Rouped, they had Right to the Sum and Bonds granted to the Thesaury and Exchequer for the samen, and that the Tacksmen having taken the Tack with the hazard of Gain or Loss, they are lyable for the Tack-duty to the Countrey and the Officers, and so there could be no Abatement given to their prejudice; And therefore craves that the Tacksmen may be ordained to make payment of the Tack-duty to the Exchequer, or that Diligence may be used against them for the samen; As to which we humbly represent.

1. That the Pole-money not being formerly in use in this Nation, there could be no certain Estimât taken of it what it would amount to, so that we could not well know what to offer for it; but such was our Zeal for the Kings Service, that we frankly offered a great Sum for it, but now when we have taken a Tryal, we find it comes vastly short of what was expected: And we having given in a Representation of the case to the King, humbly craving, that the Tack might be turned into a Collection: His Majesty was graciously pleased to signify his Royal Pleasure to the Thesaury, that he had intrusted his Grace the Lord Commissioner, in relation to what he would have done in the Affair of the Ferm of the Pole Act, and that an Inquiry of the whole matter must be made, it was therefore his pleasure not to press at present the Fermers of the said Pole upon their Contract for payment above their Collections, providing they delay to press the Countrey upon the head of the Quadruples: By which it is evident, that the Kings plain Meaning is, that after Inquiry made of the matter, if the Pole-money which is the subject, should fall short, then the Tack should be turned into a Collection, and that the Countrey should be free of the Penaltie of the Quadruples appointed by the Act.

2. Albeit the Officers had stated their Arrears, and that thereby they had an Interest in the Pole-money, that Interest can extend no farther than the true Sums uplifted from the Countrey, by vertue of the Pole Act, and the King has still the Administration of it: And if the Exchequer has set it in Tack, and gotten more than the true Sums uplifted from the Countrey, whatever the Tacksmen are obliged to pay more than what is uplifted from the Countrey, the Officers have no Interest in it, but that properly belongs to the King: and his Majestie upon just Reasons, may quite it and give it down, or otherwise dispos of it at his pleasure, as has been usual to be done in the like cases, and there was a particular Instance of it, in the case of the Town of *Edinburgh*, as to their Gift of two pennies on the Pint before the Revolution, which being set by the Town, for thirty two thousand Marks, or thereby: And the Exchequer finding that it was much more worth, the Lords of Theasurie did set it for ten thousand pounds of Advantage, and did take the *superplus* to the King. And the Town of *Edinburgh* by their Gift



Gilt, had as good a pretence of Right to the *superplus* that the Tacksmen were obliged to pay for that Imposition, as the Officers can have to the *superplus* of the Pole-money due by the Tack, more than what truly the Pole-money uplifted from the Country arises to; yet the Town of *Edinburgh* never so much as offered to pretend a Right to the said *superplus*, more than what was in use to be payed to them of Imposition, but the same was payed into the Exchequer, as properly belonging to the King: and it is clear by the Pole Act, that the Officers have no farther Interest in the Pole-money for payment of their Arrears, but only in so far as shall truly be uplifted from the Country, by vertue of that Act, so that if the Tacksmen hold, compt for all the Pole-money that has been uplifted from the Country, the Officers have no farther Interest, nor are they anyways prejudged:

3. The Tacksmen can never be lyable for payment of the Tack-duty, but only as Collectors, because the method prescribed by the Act of Parliament, for the effectual uplifting the Pole-money, was not observed, in so far as, by the Act, the Commissioners of Assessment, and the Magistrats of Burghs are appointed to take up Rolls and Lists of all the Poleable persons within their Bounds, which were to be Recorded in the Register of the Shire, or Burgh, and Abstracts thereof sent to the Lords of the Theaurie, betwixt and the first of *October* 1694, which was not done: and the Tacksmen having entered into the Tack, upon the Faith of the said Act, and the methods appointed for making up of the Lists, not being observed by the Commissioners and Magistrats, and their Rolls not being returned to the Theaurie, which was to be the Rule conform to which the Tacksmen were to uplift the Pole, they cannot be lyable for the Tack-duty: and albeit the Privy Council did emit several Proclamations for Stating and In-bringing of the Pole-money, yet they were not observed by the Commissioners of Supply, and Magistrats of Burrows, to whom the Trust of that matter was committed, so that still it proved uneffectual. And no List being sent to the Lords of the Theaurie, as was appointed by the Act of Parliament, and but very few sent to the Pole-Office at *Edinburgh*, as was appointed by the Act of Privy Council, we did take Instruments thereupon, both at the Theaurie Chamber, and Pole-Office at *Edinburgh*, as appears by the Instruments herewith produced.

4. Any Lists that were made or sent in, which were but very few, as said is, the same were so imperfect and defective, as to the numbers, and so erroneous as to the stating of mens Degrees and Qualities, that in effect they are little better than no Lists at all, and though these Difficulties be such, as might have put an absolute Stop to our Procedure, it being absolutely impossible for us to raise the said Pole-money, when the Act of Parliament, and Proclamations of Council were not observed, nor the Conditions of our Tack performed; Yet such was our Care, to do all things possible on our part that might advance the Kings Interest, that we did before the Term of Payment, divide our selves to several districks, and went to the Country to have appointed Collectors for the several Parochins; But the Lists not having been made in most parts, and where they were made, they being so confused and erroneous, that what either was, or could be collected by these Lists, do fall infinitely short of the Tack-duty.

5. The short-coming of the Pole was not only occasioned by the neglect of the Commissioners of Assessment, and the Magistrats of Burghs, in putting the Law and Proclamations of Council in Execution; But likewise it was occasioned by the many Mistakes that did arise in relation to the meaning of the Act of Parliament: For the way and method of Pole never having been essayed in this Kingdom, and it being in effect a-matter that could not possibly be exactly ordered and digested at first, till after tryal, as it hapned in the case of the Pole in *England*, where albeit Poles had been formerly in use in that Kingdom, yet the late Pole there imposed, after all the care that the Wisdom of that Nation had taken, to digest and settle it in a right method, yet it came near the half short of what it was reckoned to have amounted to, and for clearing of this Point we shal give some Instances, amongst many more that might be given of the Mistakes and Difficulties that did arise upon the Pole Act. such as, 1. Servants having more than six Pounds Scots of Fee, are appointed to pay the twentieth part, but the Act of Parliament not being exprels, as to the Bounties and other Pennyworths they receive, most of Heynds, Gardeners, and others, have only payed six pence per Head, when one with another of them might have payed much more: And further, Chamberlanes, Factors, Grieves, Coal-hewers, and Salters, and the like, have refused the twentieth part of their Fees, making themselves either simple six Pound Servants, or ranking themselves in some easier Class. 2. Tennents are appointed to pay a merk of the hundred merks of valued Rent which they possess, but in many places, the valued Rent is cast with such inequality amongst the Tennents, that many of them, who should pay above thirty shill. of Pole, do evite paying for their Children, conform to the Act, and this casting of the valued Rent does also protect others, and



and make a considerable Diminution. 3. By the said Act, Tradersmen inhabiting within any Burgh, whether of Royalty, Regality, or Barony, whose Free Stock and Means is above a 100 *merks* & does not extend to 500 *merks*, are made lyable to a *merk Scots*, including the 6 pence of general Pole, & these whose Stock does extend to 500 *merks*, shall be lyable to one *lib. 10 sh.* and those whose Stocks is above 5000 *merks*, and does not extend to a 10000 *merks*, shall be lyable in 4 *lib.* and those whose Stocks above 10000 *merks*, should be lyable in 10 *lib.* yet there are several Merchants and Tradersmen who live in the Country, but not within a Royal Burgh, Regality nor Barony, whose Stock are above an hundred Merks, and so should be lyable for a Merk of Pole, and these that have above five hundred Merks to one pound ten shilling, and yet they pretend to be free for the general Six pence Pole, because they do not live within any of the foresaid Burghs, which ought to be cleared. 4. Many Heretors, and repute Gentlemen, yet have not payed their five *shill. Pole*, but only the general *six pence Pole*: Nor have they offered to renounce their being Gentlemen, as the Act prescribes, so that the said condition of Renunciation hath proven quite ineffectual. 5. When Gentlemen were appointed to pay by their valued Rent, yet what by deducing parts liserented, or dividing of the Estate betwixt Father and Son, or other near Relations, they make themselves of a lower Class, and that evades the Pole: and no Heretor of fifty pounds Scots of valued Rent, and under hath payed more than his general *six pence Pole*. 6. The Sons of Gentlemen generally refused to pay as Gentlemen, on pretence that they are still in *familia*, which the Act of Parliament hath not explained. 7. There is very few Gentlewomen unmarried, though *foris familiat*, and possessing their provisions, have payed more than *six pence*. 8. By the Act, Writers, not Writers to the Signet should pay their *six pounds*, and generally, upon several pretences not obviat in the Act, they pay only *six pence*. 9. Doctors of Medicine are appointed to pay twenty four pounds Scots, and yet the far greater number of these who truly practise, do not own themselves to be either Doctors or Physicians, and so escape for *six pence*. By which few instances, for making out the defects and mistakes that were un-fore-seen at the making of the Act, it plainly appears, how much the Tax-men has been disappointed on this accompt.

6. As to that pretence, That we did take the said Tack with the hazard of gain or loss. It is Answered; That it has been always the ordinary practice, not only in the case of the King's Revenues, but likewise in the case of any part of a Burghs Common-good Sett in Tack, that when the Tacks-men makes it appear by clear evidences, that they are considerable losers, the Tack hath been turned into a Collection; whereof many instances might be given: And if it were otherways, no man heresfter would ever make any offer at such Rouns, which would be an infinite loss to the Publick: And we do not doubt, but that upon tryal, it being clearly made appear, that we are such vast losers, but that the King out of His Royal Goodness and Clemency, would allow the Tack to be turned into a Collection: And it were hard that the Officers would make any opposition to it; we extremely wish that these Officers who did raise Forces upon their own Charges, for security of the Government at the Revolution, should be re-imburshed of their Charges; But we hope they will be so generous and just, as not to desire their Charges should be re-imburshed out of our private Fortunes. And to evidence that they are not sham pretences that we make use of for turning the Tack into a Collection; we are content the strictest Tryal imaginable be taken for finding out of all the Pole-money that was truly uplifted from the Countrey; and for that effect shall produce our Books, and are content, that we, our Collectors and Servants, and all persons that have been imployed about the uplifting of the Pole-money, be examined upon Oath, what has been truly received of the same; and we are content to hold Compt accordingly; our necessary Charges and Expences in Collecting and In-gathering of the Pole being always allowed; so that we being in *damno vitando*, and the Officers in *lucro captando* (at least as to us) it is most agreeable to Law, Justice, and Equity, that the Tack should be turned into a Collection, and that we should be Comptable for no more than what was truly received.

It is evident from what is above-represented, in relation to the not observing of the Act of Parliament, and Proclamations of Council, that the most part of the Kingdom have incurred the Penalty of the *Quadruple*: And if we should be holden at the Tack, and be obliged to pay the Tack-duty, it would necessitate us to exact the *Quadruples* off the Countrey: And how prejudicial that might be to the common Interest of the Nation, the Parliament may easily judge: And His Majesty has so far taken notice of that consideration, that by His gracious Letter to the Thesaury, He has made it a condition of forbearing Diligence against us upon the Tack, that we delay the exacting the *Quadruples* from the Countrey, which clearly intimates, that rather then the *Quadruples* be exacted off the Countrey, the Tack should be turned into a Collection.

It is therefore humbly craved, that your Grace, and the Honourable Estates, would be pleased to take the Premises to your Consideration, and exoner your Petitioners from the said Tack, and to declare that we shall be only Comptable as Collectors; and we are content to have no benefite, but only that we may have allowance of our necessary Charges and Expences we have been at, in Collecting and In-gathering of what is received of the said Pole-money. And your Petitioners shall ever pray.



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